C.F. 71 & 72.

1932

Department of Excise

OFFICE of the Comm

STATION Chepauk

No. 1320. Akkai

Note Seen by C

1320

Dated 5-7-32

To whom sent		Date / Initial
	Given for copying	
	Copied	
	Examined	
	Signed	
	Given for despatch	
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	Indexed	
Pages in the file	To be destroyed on*	

(SUBJECT.)

Re receipt for payment of T.T. - issue for each 33 rams passed

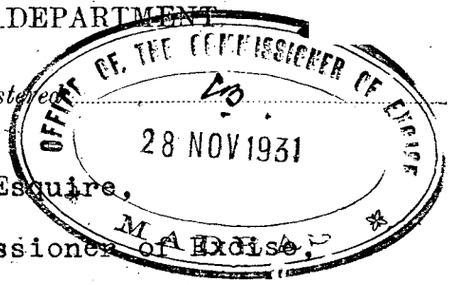
* Not to be filled in in the case of permanent records.

C.F. 82.

In reply, please quote number, date and short title.

E x c i s e DEPARTMENT

Received ... Registered No.



From J. B. Beadnell Esquire,

(Designation) Deputy Commissioner of Excise,

Post Box ....., (Station) Southern Division. Coimbatore.

Telegraphic Address .....

ABKARI
1073

To The Commissioner of Excise,

Chepauk, M a d r a s.

B.R. No. 1169/31, dated 24th Novr. 1931.

Sir,

Enclosures .....

Spare Copies .....

G.8 receipts - for payment of tree tax - issue of each T.T.3 -

---

I find that it is the practice in certain taluks of the South Kanara District to issue one Treasury receipt for several T.T.3 applications in different villages for the same shop. While this probably ~~serves~~ saves a ~~bit~~ lot of work in the Treasury offices, there are serious disadvantages attached to the practice. The Inspector will not be in a position to know and check whether T.T. has been paid for the trees in a T.T.3 until he has got all the - T.T.3s in which the same G.8 number is quoted. Another - disadvantage lies in the fact that this makes it impossibl to pick out the entries regarding a T.T.3 in the T.T.6 - register as it contains the same number of trees and has t same G.8 number and date as several other T.T.3s entered on the same page of the register. In such cases the only way to identify a T.T.3 entry in the T.T.6 would be by - insisting that the T.T.3 number (number assigned in the ch register of T.T.3s) should be written on the left hand - margin of the T.T.6.

As the orders in the Manual do not require t issue of separate G.8 receipts for each T.T.3 application, I request that orders may be passed requiring all Treasury officers to issue separate receipts with a view to avoid - all the difficulties mentioned above which are now being - experinenced by Inspectors and inspecting officers. I

I also request that the form T.T 6 may be kindly ordered to be standardised with an extra column at the beginning for - entering the check register No. of the T.T.3.

26-11-21.

For Deputy Commissioner.

MK/26-11.
26.11.21

O.F. 16—20,000—19-11-29.

K
3373
3/12.11

DRAFT FOR APPROVAL.

Enclosures.

Despatch No.

When given to fair copying

Fair-copied by

Fair-copy compared by

When despatched

Office.

Register No. 10773 A, dated

From The D C & D.

BR no. 1169/37 & 21-11-37

Subject.

Ge receipt - for payment of T
issue for each T.T.3 - Songs &

To

THE

Ref

An extract of paras
of the D C's letter read above
forwarded to the Coll of S. Kanara
for remarks.

18.12.37

The Coll of S. Kanara
(with enclosure)

9-12-37

DESPATCHED
'37

C F. 32-(a).

In reply, please quote number, date and short title.*

EXCISE DEPARTMENT.

Received ..... *Registered* .....

4

From (Name) C.B. Beadnell Esquire

(Designation) Deputy Commissioner of Excise,

Post Box ....., (Station) Southern Division, Coimbatore.

Telegraphic Address .....

To The Commissioner of Excise,

Madras.

R.B.R. *No.* 1169/31, *dated* 23-12-31. 19

Sir,

Ref:- This office B.R.1169/31 dated 24-11-31 about issue --- of 98 Receipts for each TT3

I invite attention to this office reference quoted above and request that early orders may be passed.

D. Raghavendran
24.12.31
For Deputy Commissioner.

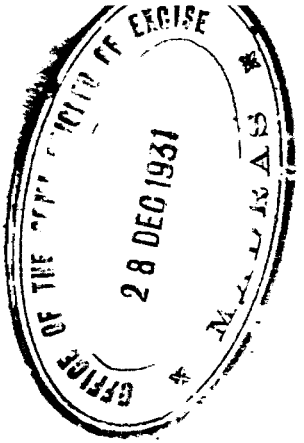
S.R. 24/12.

ENCLOSURES .....

.....

.....

SPARE COPIES .....



Memo

Mr D.C is informed that the question has been referred to the collr of S. Kanara for remarks.

7/1/32

DESPATCHED

Joint wife has been to a

L.Dis.11864-31. South Kanara Collector's Office

Mangalore, 6th January 1932

From

ABKARI 203

Khan Bahadur J. Hussain, Bar-at-Law,
Collector of South Kanara.

To

The Secretary to the Commissioner of Excise,
M a d r a s.

Sir,

Abkari - G 8 receipt for payment of Tree Tax - issue of each T.T.3 - Remarks offered.

p 3 ef

Reference:- Commissioner's C.R.No.10773-Abk.31, dated 10.12.1931.

******

In order to avoid much scriptory work in the Taluk offices and in order to enable the Taluk office to deliver the (~~Taluk office to deliver the~~) G 8 receipts promptly to the renters concerned, it was on the recommendation of the Inspecto of Excise, Kasaragod Circle, ordered in this office proceedings dated 26.5.1930 that it was sufficient if a single G 8 receipt was prepared for all the T.T.3 applications relating to a singl village instead of separate G 8 receipts for each T.T.3 applica tion. This practice is reported to have been followed in five taluks in the district. The practice of issuing one Treasury receipt for several T.T.3 applications in different villages is reported to be in vogue only in Mangalore Taluk. I have, however, asked the Tahsildar to follow the practice ordered in this office proceedings dated 26.5.1930. In view of the fact that in this office D.Dis.10549-29, dated 5th November 1929, the Tahsildars have been requested to see that the T.T.3 applications to be sent to the Circle Inspectors of Excise are not delayed beyond two days in their offices, I do

* Kasaragod Taluk.
Coondapoor Taluk.
Udipi Taluk.
Puttur Taluk.
Karkal Taluk.

not consider that the difficulty in the matter of getting all the T.T.3s in time by the Circle Inspector of Excise raised by the Deputy Commissioner of Excise will arise.

For Collector.

8.1.32

S/1643/32

C.F. 16—20,000—19-11-29

DRAFT FOR APPROVAL

Enclosures.

Despatch No.

When given to fair copying

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When despatched

Office.

(Register No. 10773 a/32 dated

From The D.C.S.D. Roll no. 1169/81 & 25 & 3
Copy of S. Kanara L Dis 11864/31 & 6.1.32.

Subject.

G.S. receipts for payment of T.T. cess for each TT3 applicat

To

THE

Ref. A copy of the Govt. letter mentioned in the D.C.S.D. proceedings cited by the Govt. the D.C. is requested to ascertain and report:—

(1) whether the particulars against items 6 7 & 8 of TT3 are being entered by the treasury officers in each application

(2) whether the total amount covered by a single G.S. receipt is also entered in each TT3 application

(3) whether the G.S. receipts granted to the applicants indicate separately the amounts paid for each application or only the total and whether duplicates

/.

Total amount paid for several applications. together

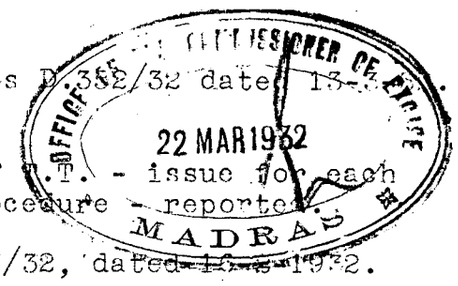
(4) Written to P.I. Rates with ref. those issued in Election year.

The C is of the opinion that there is no particular necessity for the Supply to check whether the Postal has Correctly the Dr of amount off. The Rly Adm are (written enclosure)
responsible for correct Collection.

Thro' D.P.O. 6/2/62

D.P.O. 6.2.62

Copy of West Coast Asst. Commissioner's D.352/32 dated 13-3-



G.8 receipts - for payment of T.T. - issue for each T.T.3 applications - existing procedure - reported.

Ref:- Deputy Commissioner's R.B.R. 147/32, dated 16-3-1932.

--

ABKAR 966

The points raised by the Commissioner in his memo - C.R.No. 10773 Abk. dated 8-2-1932 are answered seriatum:--

The particulars against items 6, 7 and 8 of T.T.3 are being entered by the Treasury Officers in each application.

The total amount covered by a single G.8 receipt is not being noted in each T T.3 application. Only the G.8 No. and date with the amount of T.T. due and paid on the trees applied for in each T.T.3 application are furnished.

It is not possible for the Inspectors to say definitely whether the G.8 receipt granted to the applicants indicates separately the amounts paid and instalments due for each application or whether it shows only the total amount paid for several applications as such receipts do not come to their hands.

The T.T.11 statements will show only errors in demand and not in collection.

It is reported that the Tahsildars issue one G.8 receipt for a number of applications in different villages. This causes - confusion in assigning numbers to T.T.7 licences as there will be - licences with the same number in several villages. It is therefor necessary that separate G.8 receipts should be issued for each T.T.7 application or trees standing in different villages though for the same shop should not be clubbed in one G.8 receipt.

/True Copy/

D.No. 364/32.

Copy submitted to the Commissioner of Excise, Madras with reference to Commissioner's C.R.No.10773 Abk. dated - 8-2-1932.

2. If the Commissioner considers that there is no - necessity to the issue of separate G.8 receipts for each T.T.3 to identify T.T.3s and amounts collected, the form T.T.5 & 6 may be standardised with an additional column at the beginning for entering the check register number of T.T.3 as suggested in this office

office B.R. 1169/31 dated 24-11-31. At present it is impossible to say which T.T.3s are included in the T.T.5 & 6 when several T.T.3s are issued for the same number of trees and clubbed together under a single F.8 receipt.

20.3.32

For Deputy Commissioner.

Office of the Deputy Comm. of Excise, Southern Division, Coimbatore, Dated 18-3-1932.

T/20-3 20/3.32

DRAFT FOR APPROVAL.

Enclosures.

Despatch No.

When given to fair copying

Fair-copied by

Fair-copy compared by

When despatched

Office.

Register No. 10773/37 dated

From The D C S O

BR two. 1869/31 & 24.11.31
D-368/32 & 20.3.32

Subject.

GS receipts for payment of T-T. issue for each TT3 applicatn.

To

Ref

It is said that particulars against items 6, 7 + 8 of TT3 are entered by treasury officers in each applicatn. The entries in TT5-1 TT6 registers are posted before licences and permits are issued Inspector. It seems immaterial therefore whether a GS receipt granted for a single applicatn or for several applicatns in different villages or in the same village for the same shop.

is requested to explain more what practical difficulties are being experienced in the circle

Offices consequent on the issue
of such Certificate for certain
applications [illegible] samples
from Portugal as is [illegible]
done in the negotiations

[illegible]

[illegible]

[illegible]

C F. 32.

In ly, please quote number, date and short title.

E x c i s e DEPARTMENT

Received ..... Registered 25 MAY 1932

OFFICE OF THE DEPUTY COMMISSIONER OF EXCISE MADRAS

From (Name) C. B. Beadnell Esquire,

(Designation) Deputy Commissioner of Excise,

Post Box ....., (Station) Southern Division. Coimbatore.

Telegraphic Address .....

To The Commissioner of Excise,

Chepauk, M a d r a s.

D. No. 607/32 dated 19th May 19 32.

Sir,

Enclosures .....

Spare Copies 1

12-13 Ref:- Commissioner's C.R.No.10773 Abk/32 dated 9-4-32

G.8 receipts of payment of T.T. - Issue for each T.T.3 application -

As already reported by me the issue of a single G.8 receipt to several T.T.3 applications in different villages relating to a shop makes it very difficult for the Inspector to find out if any application is lost. The issue of separate G.8 numbers to each application makes checking possible. Two or more applications with the same G.8 Nos. for the same number of trees cannot be identified in the registers.

2. An instance is reported to have occurred in the Kaseragod circle in which the duplicate of a T.T.3 which ought to have been retained by the Tahsildar was missent to the circle officer, and as there was no check in the Inspector's office over the number of applications covered by the G.8 licenses and permits were issued and the application was forwarded to the Sub Inspector for marking. The Sub Inspector would have marked the trees, but for the fact that the renter pointed out the mistake - meanwhile a reference was also received from the Tahsildar about the wrong despatch of the duplicate T.T.3. The Asst. Commissioner West Coast reports that if the G.8 had at least contained particulars of trees T.T.3 war, this mistake would not have happened as it could be checked in the circle office.

3. I would point out that there is no practical difficulty in issuing a separate G.8 for each T.T.3 and this

CR. no. 10773 a/87.

Gs receipts for payment of T.T. is one to each TT3 application.

no 1.

Please see the letter from the D.C.S.D. He reports that the practice of issuing a single Gs receipt for several TT3 applications in different months for the same shop, followed in some taluks of the S. Kanara Dt. causes two difficulties viz (1) that the public will not be in a position to know and check whether TT has been paid for the trees in a TT3 until he has got all the TT3 in which the same Gs number is quoted and (2) that it is impossible to pick out the entries regarding particular TT3 in the TT6 register as the TT3 numbers in a Gs receipt contain two sets of figures and the same Gs number, as several TT3s for which one Gs is issued.

The remarks in the D.C.'s letter is on pp 6-7. He reports that the practice of issuing a single Gs for several TT3s in a single village is obtained in 5 taluks where it was also ordered to be adopted on the recommendation of the Insp: Kasaragod O. He states that the Tahsildars have been directed not to see that the TT3 applications to be sent to the Inspectors are not delayed beyond 2 days

that therefore the difficulties contemplated by the D-C may not arise.

Further under S.O. no 167 (6) Ed. rul. 681 II when the applicant presents his TT3 application in the treasury the treasury officer grants a receipt in form G8 for the sum paid as TI and enters the particulars & amounts so paid and of the further instalments due against items nos. 6 & 8 respectively of the TT3 as well as in register T.T.12 and forwards the applⁿ to the Supdt or the A.S. empowered to issue the licence. It is therefore seen that the Supdt or the A.S can know from the entries against items 6 & 8 of the TT3 that TI has been paid or any particular TT3 whether G8 receipt is granted for single or a group of TT3s. It therefore appears that there is no necessity to consider the suggestion contained in para 2 of the D-C's letter. Forward

---

ab

The practice objected to by the D.C. viz., the issue of one G.8 receipt for applications in ~~several~~ several TT3 villages is said to have prevailed only in Mangalore Taluk. The Collector has modified this and says that in certain taluks the practice now obtaining is to issue a single receipt for several applications in the same village for the same shop. It is observed that the innovation was introduced on the recommendation of the Inspector Kasargod circle. Such direct recommendations by Inspectors

Inspectors are to be deprecated. The Inspector should have referred the matter to his superior officers.

The D.C. refers to the difficulty in checking whether T.T. has been paid for each T.T.3. The necessary entries regarding T.T. paid and instalments due have to be entered in each T.T.3 by the Sub-Try., officer and initialled by him. It is not clear - from the Collr 's letter whether this is being -- strictly observed.

Further, the 2nd difficulty raised by the D.C. viz., that it will be impossible to pick out entries re: a particular T.T.3 from the T.T. 6 register still remains. For e.g. there may be 4 or 5 T.T.3's for a single village with the same number of trees in each application. As the G.8 number is the same for all the applications the difficulty raised by the D.C. is a real one, and can be removed only if the T.T.3 No. specified in the T.T.5 register is entered in the T.T.6 Regr., also. The further instalment of T.T. due are entered on the reverse of the G.8 receipt. The Try. Officer does not give a separate receipt for these instalments but merely initials on the reverse of the - original G.8 receipt. If a single receipt is -- granted for several applications there is bound to be some confusion in the collection of instalments, unless the Sub-Ty. Officer notes details of further instalments due on each application or unless the applicant is compelled to clear off the whole --

one on two several applications

balance in one single payment. Considering all circumstances it would appear preferable to follow the general practice viz., issue of G.8 receipts for each application:

For orders--

11.2.32

I shall follow this and will ask the G.8 show the several T.T.3's on amounts paid on each. A duplicate of the G.8 sent with T.T.3's to D.C. Please let us know in return

15

3 2 3

~~The G.8 will not show the several T.T.3s. for which the amounts have been paid nor is a duplicate G.8 sent with the T.T.3. As represented by the D.C. the G.8 contains the total amount paid on several T.T.3s it is however not known whether the total amount with the individual amount of the T.T.3 is shown against each T.T.3 in Col. 7 of the T.T.3. If the total amount is also shown then a check is possible with all the T.T.3s got out at one time and if the total amount is not shown then there can be no check on the G.8 amount being correct for all the T.T.3s. The G.8 number is a very important Number for the T.T.3 has the serial number of issue for that village on the top and the G.8 number at the bottom. If 20 T.T.3s have the amount paid by one party or one G.8 the 20 T.T3s will have the bottom number the same and the serial number on the top will be the only distinguishing feature.~~

Now if T.T.3's will be carefully done error is checked

The C. of A. opinion 5.2.32 should accept the correct amount as having been collected by the Treasurer on each T.T.3 for which the one G.8. may be issued. Point this out to D.C. also may suffice if total amount of G.8. is noted on it and 6.2 or 7.

Note cont'd

Draft submitted below for approval

P.2.11

wish
6/2

Note cont'd

Please see the Ref. in pp 8-9 of to the D.C.; ~~the A.C. to C Sub D.~~ has and the reply thereto from the A.C. West Coast Sub D. on p 10 c/s. The ~~A.C.~~ reports that particulars against items 6, 7 & 8 of TT3 are being entered by the Treasury Officers in each application and that only the G8 number and date with the amount of T.T. due and paid on the tree applied for in each TT3 are furnished.

There is therefore no difficulty for the Insp in checking whether TT has been paid for each T.T.

But the second difficulty viz that it is impossible to pick out entries regarding a particular TT3 from the TT6 register remains unsolved, ~~as it is reported by the A.C that it is not~~ possible for the Inspectors to say definitely whether the G8 receipt granted to the applicant indicates separately the amounts paid and instalments due for each applicant or whether it shows only the total amount paid ~~for several applications, or such receipts do not concern the Insp's.~~

The D.C. suggests that an additional col may be added

provided in Forms TT5 and TT6 for entering the check register no. of TT3, if it is decided that there is no necessity for a separate GR receipt for each TT3 application, this submitted that instead of making alterations in two forms TT5 and TT6, the general practice of issuing a single GR receipt for each TT3 application may be ordered to be followed in S. Kanara Dt. also. Orders—

Details of amounts of TT due and paid with in respect of each application are entered in each TT3 and the TT11 Statis forwarded by Sheristadars to Taluk offices with show the correct demand. There is therefore no difficulty in ensuring correct collection and it is immaterial whether the GR receipt granted for several applications shows only the total amount, or details in respect of each application.

As regards the ~~comparing~~ verification of particular TT3s the TT5 register contains the serial no of each TT3 for a village and in Col 4 of that register shows also the TT7 (Memo) no with the GR no at bottom. There is no necessity to make any alterations in the TT5. But TT6 register does not indicate the serial TT3 no. There is no necessity to open a separate column as the practice of issuing a single GR for several TT3s is not a general one. The common

p 5 (P)

So no 1: Sanction WR

TT 3 do may be noted in the remarks column.
~~as~~ ... The DC may be supplied accordingly.

Dy 1/30.2.52

Thro
28/3/52

I must be obtuse for I can't see the difficulties
As regards DCs first point the T.T.3. shows that T.T.- has been paid item 6. This should be brought to item 2.
I presume the T.T.6. is written up on receipt of T.T.3. & before TT 3 is passed on to S1. for marking. In that case what is the objection to repeating the G.S. number when a G.S. has been issued for several applications in different villages for the same shop. made ~~shops owned by the same man~~ under T.T.6. by the renter at one time.
The whole idea is to ease the work in the D offices at the expense of the Land Treasury establishment

Sd
31.3.52

Note contd.

It seems advisable to ask the DC to explain more fully the difficulties experienced in the circle offices.

Draft put up below.

DSS 9.4.52

WDS 9/4 Sd
9/4

The Contd:-

Please see the ref on pp 12-13 c/f from to the D.C. SD and his reply thereto on pp 14-15 c/f. I see therefrom that the issue of a separate G.R. receipt is urged more to facilitate check and for the prevention of the issue of duplicate permits and licences in cases where the ITs applications are moved as in the case cited in para 2 of the letter. Since the D.C. is so very persistent and urges the issue of separate G.R. receipts for each IT's application it is for orders whether the Collr of S. Kanara may be requested to do so. It will then be in conformity with the practice followed in other districts.

The D.C. made his proposal on the basis of what was the practice in certain taluks of the South Kanara Dist to issue one treasury receipt for several T.T. applications in different villages for the same ship." That this practice is not so general as presumed by the D.C. will be seen from the Collr's letter on pp 6 c/f. This was reported to have been in vogue only in Mangalore taluk of the Coln States that he has issued orders to stop it. The effect of this order is not a G.R. for all IT's applns in a village will be issued. This practice seems to have commenced on the

p 14 c/f

recommendation of I Karachi ⊙ & it was
this a weak arrangement. The difficulties
arising out of this arrangement are said to be viz
i this hinders the Check by I whether T.T
has been paid for the fees in a TT
it is not possible to pick out the entries
regarding a T.T. in the T.T6 register
As regards the first point the C has held
that the work of Collection & the accuracy of
the levy is a matter concerning the Revenue
2nd
Dept. There is thus only the third point left.
The remedy suggested for this is that a column in
T.T6 register for noting T.T3 no. may be ordered
to be opened. This difficulty being purely local
arising out of local arrangement the D C
may be asked to issue an order as suggested
to the circle offices in the S. Kanara Dist.
DS
27/5 The C. may have the [illegible]
opportunity of going through this
with the registers in any Circle Office
[illegible]

I. Sankari points out that one TT3
of several covered by a G.S. may be
required by the I. & then a difficulty
arises in the matter of refund. The G.S.
~~[illegible]~~ as sent by the I cancelled
to the Treasury with the dealers application
for refund. ~~[illegible]~~ In that case
the Taluk will have to issue a second G.S. &

Also if there is any mistake
in the G.8 or the T.T.3. all the T.T.8s
have to be held up till the error in one
can have been corrected.
Tuck. Tabor marking about 7000 bees
- also that the practice of issuing
one G.8 to each T.T.3. is not in accordance
[The ordinary system of one G.8 to each T.T.3
means more work to deal with but probably less afterwards
Tabor agrees.

Call the Coll. W.S.R. that I think
it necessary that S.K. should adopt
the procedure ~~of the rest of the Coast~~ all
over Bs ~~& Hs~~ viz each T.T.3. should be
covered by a G.8.

3 7 32

Draft submitted below. for approval.

5.7.32 5.7.32

C.F. 16—20,000—19-11-1

DRAFT FOR APPROVAL.

Enclosures.

Despatch No.

When given t

Fair-copied by

Fair-copy compared by

When despatched

Office.

Register No. 10773 a/31, dated

From DCSD letters BR 1169/31 & 24.11.31 23-12-31 and D 607/32 & 19.5.32 offr. of S. Kanara LDis 11864-31 & 6.6.

Subject. G8 receipt - for payment of JJ - - issue for each JJ3 - orders passed.

To

THE

Procgs.

~~The offr of S. Kanara informed that~~ The commnr. considers it necessary that South Kanara should adopt the procedure of all other districts viz that each JJ3 should be covered by a G8.

To

The Collr. of South Kanara

copy to DCSD